

SCHEDULE A**Form 740**

Department of Revenue

KENTUCKY ITEMIZED DEDUCTIONS

➤ Attach to Form 740. ➤ See instructions.

2005

Enter name(s) as shown on Form 740, page 1.

Your Social Security Number

Do not include expenses reimbursed or paid by others.

Medical and Dental Expenses	1. Medical and dental expenses..... 1	208	
	2. Enter 7.5% (.075) of the amount from Form 740, line 9..... 2	209	
	3. Total medical and dental. Subtract line 2 from line 1. If zero or less, enter -0- 3		210
Taxes <i>Note:</i> Sales and use taxes are not deductible.	4. Local income taxes (do not include state income tax)..... 4	211	
	5. Real estate taxes 5	212	
	6. Personal property taxes 6	213	
	7. Other taxes (list) 7	214	
	8. Total taxes. Add lines 4 through 7. Enter here 8		215
Interest Expense <i>Note:</i> Personal interest is not deductible.	9. Home mortgage interest and points reported to you on federal Form 1098 9	216	
	10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address) 10	217	
	11. Points not reported to you on federal Form 1098 (see instructions for special rules)..... 11	218	
	12. Investment interest (attach federal Form 4952 if required) 12	219	
	13. Total interest. Add lines 9 through 12. Enter here 13		220
Contributions <i>Note:</i> For any contribution of \$250 or more, see instructions.	14. Contributions by cash or check 14	221	
	15. Other than cash or check (attach federal Form 8283 if over \$500) 15	222	
	16. Artistic charitable contributions deduction (attach schedule)..... 16	223	
	17. Carryover from prior year 17	224	
18. Total contributions. Add lines 14 through 17. Enter here 18		225	
Casualty and Theft Losses	19. Enter amount from attached federal Form 4684, Section A, line 16 19	226	
	20. Enter 10% (.10) of the amount from Form 740, line 9 ... 20	227	
	21. Total casualty or theft loss(es). Subtract line 20 from line 19. If zero or less, enter -0- 21		228
Job Expenses and Most Other Miscellaneous Deductions	22. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach federal Form 2106 or 2106-EZ if applicable) list 22	229	
	23. Tax preparation fees 23	230	
	24. Other (investment, safe deposit box, etc.) list 24	231	
	25. Add the amounts on lines 22, 23 and 24. Enter here 25	232	
	26. Enter 2% (.02) of the amount from Form 740, line 9..... 26	233	
	27. Total. Subtract line 26 from line 25. If zero or less, enter -0- 27		234
Other Miscellaneous Deductions	28. Other (see instructions) list 28		235
Total Itemized Deductions	29. Add lines 3, 8, 13, 18, 21, 27 and 28. Enter here 29		236

★ If single or married filing jointly and your income for Form 740, Column B does not exceed \$145,950, enter total itemized deductions on Form 740, line 10, Column B.

★ All others go to page 2.

If the amount on Form 740, line 13, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES

Use this schedule if married filing separately on a combined return.

1. Total itemized deductions from page 1, line 29.....	
2. Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B)	237
3. Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B)	238
4. Percent on line 1 times total deductions entered on page 1, line 29 (enter here and on Form 740, line 10, Column A)	239
5. Percent on line 2 times total deductions entered on page 1, line 29 (enter here and on Form 740, line 10, Column B)	240

PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 9, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns).

	A. Spouse	B. Yourself (or Joint)
<ul style="list-style-type: none"> If married filing separately on a combined return, enter in Column A the percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B); enter in Column B the percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B). If single, married filing a joint return or married filing separate returns, enter 100% in Column B. 		
1. Multiply the amount on Schedule A, line 29, by the percent of income shown in Columns A and/or B.....	241 1. 242	252 1. 253
2. Add the amounts on Schedule A, lines 3, 12 and 21, plus any gambling losses included on line 28 and multiply by the percent of income shown in Columns A and/or B	2. 243	2. 254
Note: Be sure your total gambling losses are clearly identified on line 28.		
3. Subtract the amount on line 2 from the amount on line 1. (If the result is zero, STOP HERE ; enter the amount from line 1 above on Form 740, line 10.)	3. 244	3. 255
4. Multiply the amount on line 3 above by 80% (.80)	4. 245	4. 256
5. Enter the amount from Form 740, line 9	5. 246	5. 257
6. Enter \$145,950 (\$72,975 if married filing separately on a combined return or separate returns)	6. 247	6. 258
7. Subtract the amount on line 6 from the amount on line 5. (If the result is zero or less, STOP HERE ; enter the amount from line 1 above on Form 740, line 10.)	7. 248	7. 259
8. Multiply the amount on line 7 above by 3% (.03)	8. 249	8. 260
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here.....	9.250	9.261
10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 10	10. 251	10. 262